IN THE

# SUPREME COURT OF THE UNITED STATES

No. 61

PETITION FOR A WRIT OF CERTIORARI TO THE
UNITED STATES COURT OF APPEALS
FOR THE SIXTH CIRCUIT

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IN THE

# SUPREME COURT OF THE UNITED STATES

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OCTOBER TERM, 1960.

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No.

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A. R. ROBERSON (Claimant to One 1958 Ford Sedan, Serial No. H8AG114917),
*Petitioner,*

vs.

UNITED STATES OF AMERICA,
*Respondent.*

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## PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE SIXTH CIRCUIT.

A. R. Roberson, claimant to the vehicle with which this case is concerned, which vehicle is one 1958 Ford Sedan, Serial No. H8AG114917, prays that a writ of certiorari issue to review the judgment of the United States Court of Appeals for the Sixth Circuit entered in the above case on October 13, 1960, and the order denying rehearing entered on November 7, 1960.

## OPINION BELOW.

The District Court did not render an opinion as such, but made a Findings of Fact and Conclusions of Law, which appear at pages 160a-169a in the Appendix filed with the Main Brief on Behalf of Appellant in the United States Court of Appeals for the Sixth Circuit.

The judgment of the United States Court of Appeals for the Sixth Circuit is annexed hereto as an appendix on page A1. The order denying rehearing is annexed hereto as an appendix on page A2.

## JURISDICTION.

The judgment of the United States Court of Appeals for the Sixth Circuit was entered on October 13, 1960, and the order denying rehearing was entered on November 7, 1960. The jurisdiction of this Court is invoked under 28 U.S.C., Section 1254 (1).

## QUESTION PRESENTED.

Did the District Court err in ordering a forfeiture of the 1958 Ford Sedan, Serial No. H8AG114917, the vehicle with which this case is concerned?

## STATUTES INVOLVED.

Section 7301 of the Internal Revenue Code of 1954, insofar as applicable, provides as follows:

"*Property subject to tax*

(a) *Taxable articles*—Any property on which, or for or in respect whereof, any tax is imposed by this

title which shall be found in the possession or custody or within the control of any person, for the purpose of being sold or removed by him in fraud of the internal revenue laws, or with design to avoid payment of such tax, or which is removed, deposited, or concealed, with intent to defraud the United States of such tax or any part thereof, may be seized, and shall be forfeited to the United States.

* * *

(c) *Equipment*—All property whatsoever, in the place or building, or any yard or enclosure, where the property described in subsection (a) or (b) is found, or which is intended to be used in the making of property described in subsection (a), with intent to defraud the United States of tax or any part thereof, on the property described in subsection (a) may also be seized, and shall be forfeited to the United States.

(d) *Packages*—All property used as a container for, or which shall have contained, property described in subsection (a) or (b) may also be seized, and shall be forfeited to the United States.

(e) *Conveyances*—Any property (including aircraft, vehicles, vessels, or draft animals) used to transport or for the deposit or concealment of property described in subsection (a) or (b), or any property used to transport or for the deposit or concealment of property which is intended to be used in the making or packaging of property described in subsection (a), may also be seized, and shall be forfeited to the United States."

Section 7302 of the Internal Revenue Code of 1954 provides as follows:

*"Property used in violation of internal revenue laws*

It shall be unlawful to have or possess any property intended for use in violating the provisions of the

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* * *

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